

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND)	
NICK AQUINO, REVENUE OFFICER,)	
INTERNAL REVENUE SERVICE,)	
)	
Plaintiffs,)	
)	
v.)	C.A. NO.
)	
CHANMONY TRAY,)	
)	
)	
Defendant.)	

COMPLAINT TO ENFORCE
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Nick Aquino, Revenue Officer, Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare a Collection Information Statement for the period January 31, 1998 to present.

II.

Revenue Officer Nick Aquino is authorized to issue Internal Revenue Summonses pursuant to Section 7602.

- 2 -

III.

The address of the Defendant, Chanmony Tray, (hereinafter "Defendant") is 2740 S. Randolph Street, Philadelphia, Pennsylvania, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the collection of the outstanding tax liabilities of Chanmony Tray.

V.

On November 9, 2001, a copy of a Summons was served upon Defendant, by Revenue Officer Nick Aquino, by leaving an attested copy of the summons in a sealed envelope in the front door mail slot of defendant's residence. The summons directed the Defendant to appear on the 30th day of November, 2001 at 10:00 A.M. at the office of the Internal Revenue Service, 600 Arch Street, Philadelphia, Pennsylvania, to testify and produce certain documents and records necessary to prepare a Collection Information Statement for the period January 31, 1998 to present, as is more fully set forth in the Summons. The original of the Summons served upon the Defendant is attached hereto and incorporated herein as Exhibit 1.

- 3 -

VI.

The Defendant did not appear before Revenue Officer Hawkins as required by the Summons. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the collection of the outstanding federal tax liabilities of Chanmony Tray that the Defendant be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The plaintiffs have complied with the administrative procedures required by the Internal Revenue Code of 1986, as amended.

WHEREFORE, Plaintiffs respectfully pray:

1. That this Court enter an Order directing the Defendant to show cause why he should not comply with and obey the aforementioned Summons in each and every requirement thereof.

- 4 -

2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof and to order that he testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court render such other and further relief as is just and proper.

PATRICK L. MEEHAN
UNITED STATES ATTORNEY

Assistant United States Attorney